(*Rs. in crore*)

Items	2004-05	2005-06	2006-07	2007-08
Corporate tax	57,852	34,618	45,034	58,655
Excise duties	18,018	66,760	75,475	87,992
Customs duties	92,561	127,730	137,105	148,252

The figures for 2006-07 are provisional and for 2007-08 estimates.

Withdrawal of concessions/exemptions to SSIs

3038. SHRI KAMAL AKHTAR: Will the Minister of FINANCE be pleased to state:

(a) the nature and quantum of Income Tax, Central Excise and Custom duty concessions/ exemptions allowed currently for Small Scale Industries (SSIs);

(b) whether Government proposes to remove some of these concessions/exemptions in respect of certain identified categories of SSIs;

(c) if so, the details thereof;

(d) if not reasons therefor;

(e) whether any assessment of the adverse impact of such a move on SSIs has been undertaken;

(f) if so, the details thereof;

(g) if not reasons therefor;

(h) whether such snapping of support would render certain SSIs unviable resulting in their closure and consequential unemployment among skilled and unskilled workers; and

(i) if so, the Centre's response thereto?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) The existing SSI scheme notified under Notification No. 8/ 2003-CE dated 1st March 2003 as amended, provides full exemption from excise duty for first clearances upto Rs. 1.5 crore (exemption limit) of specified goods in a financial year, subject to non-availment of CENVAT credit on inputs and capital goods. On clearances beyond Rs. 1.5 crore, such units are thereafter required to pay normal duty and avail CENVAT credit of inputs and capital goods. The said exemption, however, is available only if total value of clearances of a unit in the preceding financial year does not exceed Rs. 4 crore (eligibility limit). SSI units also have the option of not availing the said exemption and paying full duty so as to avail of CENVAT credit. There are no concessions specifically for SSIs from Customs duty or Income Tax.

(b) At present, there is no such proposal under the consideration of the Government.

(c) to (i) Do not arise in view of (b) above.